

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0475P

Sales Tax - Penalty

For the Month Ended August 31, 2000

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ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer was assessed a late payment penalty. Taxpayer was two days late.

Taxpayer protests the penalty and requests a waiver.

I. **Tax Administration** –Penalty

DISCUSSION

Taxpayer states it had been experiencing difficulties with its phone lines which prevents it from receiving phone calls as well as completely entering the necessary information via keypad. Taxpayer states that these circumstances were beyond its control and the assessment did not result from negligence or willful neglect. Taxpayer requests a waiver of the penalty.

A review of taxpayer's payment history indicates it had a late payment for the period ended May 2000. The Department waived the penalty based upon reasonable cause. Taxpayer had another late payment for July 2000 and currently the August late payment. All reasons for its failure to remit payment timely are relatively the same. Taxpayer was made aware that only the first penalty would be waived and it should assure that no further late payments are made. Consistent with statute, late payments are subject to a penalty. It is a Taxpayer's responsibility to assure all payments are timely.

The department finds that a negligence penalty is proper.

FINDING

Taxpayer's protest is denied.